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Gabriel S. Meyer
Assistant General Attorney

October 14, 2008

Via Electronic Filing

The Honorable Anne Quinlan
Acting Secretary
Surface Transportation Board
395 E Street, SW
Washington, D.C. 20423

**RE: Abandonment of the Lakewood Industrial Lead, from Milepost 16.2 to
Milepost 16.5; STB Docket No. AB-33 (Sub-No. 259X)**

Dear Secretary Quinlan:

This is to advise that pursuant to the Board's May 15, 2008 decision in the above-referenced matter, Union Pacific Railroad Company as of this date has consummated the abandonment of the Lakewood Industrial Lead, from Milepost 16.2 to Milepost 16.5, a distance of approximately 0.3 miles in Los Angeles County, California.

Please do not hesitate to contact me if you have any questions.

Sincerely,

A handwritten signature in cursive script, appearing to read "Gabriel S. Meyer".

Gabriel S Meyer

cc (via first class mail) California Public Utilities Commission
Ganahl Lumber Company